THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.5765 OF 2006

Date: 27-03-2006

Between:

M/s Ravi Insulating Company … Petitioner

And

Commercial Tax Officer and another … Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.5765 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties and with their consent, the writ petition is

being disposed of at this stage.

The petitioner has challenged order dated 07-02-2006 passed by the Deputy Commissioner (CT), Nellore-second respondent in a revisional proceedings. The grievance of the petitioner is that a notice was given to him on 30-01-2006 seeking revision of the assessment and he was given seven days time to file his reply. But, even without waiting for seven days, the second respondent passed an order on 07-02-2006. In his reply to the show cause notice, the petitioner had also sought one month's time, to which a reference has been made by the second respondent in his order, but he has not stated as to why he did not grant further time to the petitioner to produce some documents, which he had sought to produce. Since the petitioner submits that the impugned order was passed even within seven days within which he could file objections and secondly the request for grant of further time was not at all considered, it appears that the impugned order was passed by the second respondent under a *bona fide* belief that he may not have to wait for seven days when the objections were filed even before the expiry of seven days, but at the same time, one cannot lose sight of the fact that a request had been made for further time, which was neither specifically rejected nor accepted.

In this view of the matter, we set aside order dated 07-02-2006 and give two weeks time from today to the petitioner to file documents before the second respondent, who may pass appropriate orders.

The writ petition is accordingly allowed. No order as to costs.

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(Bilal Nazki, J)

27th March, 2006

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(G.Chandraiah, J)

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Note: Issue C.C. by tomorrow

(b/o)

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